COMMONWEALTH OF KENTUCKY BOARD OF TAX APPEALS FILE NO. K03-S-52

CHARLES LOWE APPELLANT

Vs. <u>ORDER K-19136</u>

WHITLEY COUNTY PROPERTY VALUATION ADMINISTRATOR, ET AL.

APPELLEE

FINAL DEFAULT ORDER

This matter came on for hearing before the Kentucky Board of Tax Appeals panel ("Board") consisting of Chairman George Helton and member Bill Rice at 210 Main Street, Williamsburg, Kentucky, on January 21, 2004. The Board appeared and called the above case at the time and place specified in the Amended Notice of Hearing.

The Appellant failed to attend the hearing. Based upon the Appellant's failure to attend, the Board orders a default to be processed and finds that: The property located at 420 Old Meed Creek Road, Williamsburg, Kentucky be valued at \$4,200.00 for the 2003 tax year.

This is a final and appeal order, which may be appealed to the Circuit Court of the county in which the appeal originated by filing a petition of appeal in the appropriate Circuit Court within thirty (30) days after this final order is mailed or delivered by personal service, pursuant to KRS 13B.140(1) and KRS 131.370(1). Copies of the petition of appeal shall be served by the Petitioner upon the Kentucky Board of Tax Appeals and all parties of record. The petition of appeal shall include the names and addresses of all parties to the proceedings and the Kentucky Board of Tax Appeals, and a statement of the grounds on which the review is requested. The petition of appeal shall be accompanied by a copy of this final order. Within twenty (20) days

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after service of the petition of appeal, or within further time allowed by the Circuit Court, the

Kentucky Board of Tax Appeals shall transmit to the reviewing court the original or a certified

copy of the official record of the proceeding under review in compliance with KRS 13B.140(3).

DATE OF ORDER AND MAILING:

March 25, 2004

FULL BOARD CONCURRING.

GEORGE H. HELTON CHAIRMAN

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